UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK

JUDGMENT IN A CIVIL CASE

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Rυ		v .		•

vs. CASE NUMBER: 5:09-CV-58 (NAM)

United States of America and Internal Revenue Service

Decision by Court. This action came to hearing before the Court.

The issues have been heard and a decision has been rendered.

IT IS ORDERED AND ADJUDGED

That the Appeal in this matter is found to have no merit, and therefore is denied. The December 18, 2008 Order is Affirmed.

All of the above pursuant to the order of the Honorable Chief Judge Norman A. Mordue, dated the 22nd day of September, 2009.

DATED: September 23, 2009

Clerk of Court

Joanne Bleskoski Deputy Clerk